



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF DORCHESTER WATER UTILITY

Principal Office: 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF DORCHESTER WATER UTILITY**Utility Address:** 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425**When was utility organized?** 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JUDY ROBIDA**Title:** CLERK TREASURER**Office Address:**228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425**Telephone:** (715) 654 - 5006**Fax Number:** (715) 654 - 5083**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA116 N 1ST STREET
P.O. BOX M
ABBOTSFORD, WI 54405**Telephone:** (715) 223 - 4723**Fax Number:** (715) 223 - 4723**E-mail Address:** lsoyk@charter.net

President, chairman, or head of utility commission/board or committee:

Name: BEA SEIDL**Title:** VILLAGE PRESIDENT**Office Address:**300 N THIRD ST
DORCHESTER, WI 54425**Telephone:** (715) 654 - 5070**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA

116 N 1ST STREET

P.O. BOX M

ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723**Fax Number:** (715) 223 - 4723**E-mail Address:** lsoyk@charter.net**Date of most recent audit report:** 5/14/2003**Period covered by most recent audit:** 01/01/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: JOHN SMITH**Title:** SUPERINTENDENT**Office Address:**

228 W. WASHINGTON AVENUE

DORCHESTER, WI 54425

Telephone: (715) 654 - 5006**Fax Number:****E-mail Address:**

Name of utility commission/committee: BILL KAISER,

Names of members of utility commission/committee:

WILLIAM KAISER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	102,946	98,238	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,484	58,979	2
Depreciation Expense (403)	29,814	22,453	3
Amortization Expense (404)	0	0	4
Taxes (408)	49,234	25,494	5
Total Operating Expenses	137,532	106,926	
Net Operating Income	(34,586)	(8,688)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(34,586)	(8,688)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,267	0	9
Miscellaneous Nonoperating Income (421)	400	0	10
Total Other Income	2,667	0	
Total Income	(31,919)	(8,688)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	6,450	0	12
Total Miscellaneous Income Deductions	6,450	0	
Income Before Interest Charges	(38,369)	(8,688)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,625	9,040	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	9,625	9,040	
Net Income	(47,994)	(17,728)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	350,181	343,555	19
Balance Transferred from Income (433)	(47,994)	(17,728)	20
Miscellaneous Credits to Surplus (434)	554,539	24,354	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	856,726	350,181	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	102,946		102,946	1
Total (Acct. 400):	102,946	0	102,946	
Operation and Maintenance Expense (401):				
Derived	58,484		58,484	2
Total (Acct. 401):	58,484	0	58,484	
Depreciation Expense (403):				
Derived	29,814		29,814	3
Total (Acct. 403):	29,814	0	29,814	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	49,234		49,234	5
Total (Acct. 408):	49,234	0	49,234	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(34,586)	0	(34,586)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	2,267	0	2,267	10
Total (Acct. 419):	2,267	0	2,267	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		400	400	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	400	400
TOTAL OTHER INCOME:	2,267	400	2,667

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		6,450	6,450 14
NONE	0	0	0 15
Total (Acct. 426):	0	6,450	6,450
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	6,450	6,450

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	9,625		9,625 16
Total (Acct. 427):	9,625	0	9,625

Amortization of Debt Discount and Expense (428):

NONE	0		0 17
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 18
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 19
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	9,625	0	9,625
NET INCOME:	(41,944)	(6,050)	(47,994)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	350,181	0	350,181 22
Total (Acct. 216):	350,181	0	350,181
Balance Transferred from Income (433):			
Derived	(41,944)	(6,050)	(47,994) 23
Total (Acct. 433):	(41,944)	(6,050)	(47,994)
Miscellaneous Credits to Surplus (434):			
PROPERTY TAX FORGIVENESS	47,996	0	47,996 24
FROM ELIMINATION OF CONTRIBUTIONS IN AID CONST	0	506,543	506,543 25
Total (Acct. 434):	47,996	506,543	554,539
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	356,233	500,493	856,726

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	102,946	0	0	0	102,946	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	102,946	0	0	0	102,946	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,940,341	2,722,728	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	484,502	302,092	2
Net Utility Plant	2,455,839	2,420,636	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	99,584	97,317	7
Total Other Property and Investments	99,584	97,317	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,308	28,284	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,545	15,907	11
Other Accounts Receivable (143)	0	400,193	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,678	5,036	15
Prepayments (165)	1,755	1,225	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	60,286	450,645	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,615,709	2,968,598	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,057,860	770,642	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	856,726	350,181	23
Total Proprietary Capital	1,914,586	1,120,823	
LONG-TERM DEBT			
Bonds (221)	209,600	231,520	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	209,600	231,520	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	87,569	227,688	28
Payables to Municipality (233)	397,764	734,387	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,190	2,763	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	491,523	964,838	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	651,417	38
Total Liabilities and Other Credits	2,615,709	2,968,598	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,722,728	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,287,273	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	651,818	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	1,250				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,940,341	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	333,177	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	151,325	0	0	0	12
Total Accumulated Provision	484,502	0	0	0	
Net Utility Plant	2,455,839	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	302,092				302,092	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,814				29,814	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,271				1,271	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,085	0	0	0	31,085	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance end of year (110.1)	333,177	0	0	0	333,177	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.75%					22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	6,450				6,450	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	144,875				144,875	10
Total credits	151,325	0	0	0	151,325	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	151,325	0	0	0	151,325	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	1.75%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,678	5,036	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,678	5,036	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	770,642	1
Changes during year (explain):		
FROM TIF ADDITIONS	287,218	2
Balance end of year	1,057,860	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bonds	09/23/2002	04/30/2013	4.40%	209,600	1
Total Bonds (Account 221):				209,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	49,233	2
Charged electric department expense	363	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	49,596	
Taxes paid during year:		
County, state and local taxes	47,996	6
Social Security taxes	1,495	7
PSC Remainder Assessment	105	8
Other (explain):		
NONE		9
Total payments and other debits	49,596	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
revenue bonds	2,763	9,625	6,198	6,190	1
Subtotal	2,763	9,625	6,198	6,190	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,763	9,625	6,198	6,190	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
GRANT FUND	5,000	3
IMPROVEMENT FUND	51,315	4
RESERVE FUND	43,269	5
Total (Acct. 125):	99,584	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,545	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	17,545	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
CHEMICALS	1,755	15
Total (Acct. 165):	1,755	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
FOR ADVANCES	397,764	18
Total (Acct. 233):	397,764	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,500,877	0	0	0	1,500,877	1
Materials and Supplies	5,357	0	0	0	5,357	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	317,634	0	0	0	317,634	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	1,188,600	0	0	0	1,188,600	
Net Operating Income	(34,586)	0	0	0	(34,586)	7
Net Operating Income as a percent of						
Average Net Rate Base	-2.91%	N/A	N/A	N/A	-2.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	651,417	0	0	0	0	651,417	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	651,417					651,417	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	101,463	96,840	1
Total Sales of Water	101,463	96,840	
Other Operating Revenues			
Forfeited Discounts (470)	222	310	2
Other Water Revenues (474)	1,261	1,088	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,483	1,398	
Total Operating Revenues	102,946	98,238	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	42,133	39,429	5
General Operating Expenses (680-690)	16,351	19,550	6
Total Operation and Maintenance Expenses	58,484	58,979	
Other Operating Expenses			
Depreciation Expense (403)	29,814	22,453	7
Amortization Expense (404)		0	8
Taxes (408)	49,234	25,494	9
Total Other Operating Expenses	79,048	47,947	
Total Operating Expenses	137,532	106,926	
NET OPERATING INCOME	(34,586)	(8,688)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	40	100	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	40	100	
Metered Sales to General Customers (461)				
Residential	290	12,324	34,255	4
Commercial	46	4,015	11,619	5
Industrial	28	4,648	12,010	6
Total Metered Sales to General Customers (461)	364	20,987	57,884	
Private Fire Protection Service (462)	12		6,880	7
Public Fire Protection Service (463)	1		35,280	8
Other Sales to Public Authorities (464)	6	412	1,319	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	384	21,439	101,463	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,280	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	35,280	
Forfeited Discounts (470):		
Customer late payment charges	222	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	222	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,261	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,261	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	16,096	13,957	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	10,075	6,310	3
Chemicals (630)	6,383	11,984	4
Supplies and Expenses (640)	6,501	2,080	5
Repairs of Water Plant (650)	2,678	4,798	6
Transportation Expenses (660)	400	300	7
Total Plant Operation and Maintenance Expenses	42,133	39,429	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,459	3,246	8
Office Supplies and Expenses (681)	576	753	9
Outside Services Employed (682)	1,552	6,388	10
Insurance Expense (684)	5,223	4,138	11
Employees Pensions and Benefits (686)	4,942	3,546	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	599	1,479	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	16,351	19,550	
Total Operation and Maintenance Expenses	58,484	58,979	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		47,996	24,354	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		363	329	2
Net property tax equivalent		47,633	24,025	
Social Security		1,496	1,385	3
PSC Remainder Assessment		105	84	4
Other (specify): NONE			0	5
Total tax expense		49,234	25,494	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234127				3
County tax rate	mills		7.992540				4
Local tax rate	mills		7.158095				5
School tax rate	mills		11.207778				6
Voc. school tax rate	mills		2.225397				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.817937				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		28.817937				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.158095				14
Combined School Tax Rate	mills		13.433175				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.591270				17
Total Tax Rate	mills		28.817937				18
Ratio of Local and School Tax to Total	dec.		0.714530				19
Total tax net of state credit	mills		28.817937				20
Net Local and School Tax Rate	mills		20.591270				21
Utility Plant, Jan. 1	\$	2,722,728	2,722,728				22
Materials & Supplies	\$	5,036	5,036				23
Subtotal	\$	2,727,764	2,727,764				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,727,764	2,727,764				26
Assessment Ratio	dec.		0.854500				27
Assessed Value	\$	2,330,874	2,330,874				28
Net Local & School Rate	mills		20.591270				29
Tax Equiv. Computed for Current Year	\$	47,996	47,996				30
Tax Equivalent per 1994 PSC Report	\$	22,026					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	47,996					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	427		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	38,396		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	70,944		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	109,767	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,369		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	932		20
Total Pumping Plant	29,617	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	7,500	779,380	22
Water Treatment Equipment (332)	3,930	779,380	23
Total Water Treatment Plant	11,430	1,558,760	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			427	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			38,396	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			70,944	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	109,767	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,369	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,316	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			932	20
Total Pumping Plant	0	0	29,617	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(283,265)	503,615	22
Water Treatment Equipment (332)		(283,265)	500,045	23
Total Water Treatment Plant	0	(566,530)	1,003,660	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,189		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	367,219		26
Transmission and Distribution Mains (343)	639,151	5,765	27
Fire Mains (344)	0		28
Services (345)	48,257	2,962	29
Meters (346)	41,241	2,263	30
Hydrants (348)	102,085	2,575	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,205,142	13,565	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,015		36
Transportation Equipment (373)	2,091		37
Other General Equipment (379)	4,837	867	38
Other Tangible Property (390)	0		39
Total General Plant	9,943	867	
Total utility plant in service directly assignable	1,365,899	1,573,192	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,365,899	1,573,192	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,189	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			367,219	26
Transmission and Distribution Mains (343)		(51,509)	593,407	27
Fire Mains (344)			0	28
Services (345)		(33,779)	17,440	29
Meters (346)			43,504	30
Hydrants (348)			104,660	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	(85,288)	1,133,419	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			3,015	36
Transportation Equipment (373)			2,091	37
Other General Equipment (379)			5,704	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	10,810	
Total utility plant in service directly assignable	0	(651,818)	2,287,273	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	0	(651,818)	2,287,273	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)		283,265	283,265 22
Water Treatment Equipment (332)		283,265	283,265 23
Total Water Treatment Plant	0	566,530	566,530

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		51,509	51,509 27
Fire Mains (344)			0 28
Services (345)		33,779	33,779 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	85,288	85,288
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	651,818	651,818
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	651,818	651,818

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,038	2,038	1
February			1,821	1,821	2
March			2,648	2,648	3
April			2,182	2,182	4
May			2,167	2,167	5
June			2,391	2,391	6
July			2,549	2,549	7
August			2,442	2,442	8
September			2,467	2,467	9
October			2,410	2,410	10
November			1,956	1,956	11
December			2,224	2,224	12
Total annual pumpage	0	0	27,295	27,295	
Less: Water sold				21,439	13
Volume pumped but not sold				5,856	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				671	16
Volume related to equipment/system malfunction				2,873	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,544	19
Volume pumped but unaccounted for				2,312	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				294	23
Date of maximum: 3/16/2003					24
Cause of maximum:					25
SEAL IN TOWER CAME LOOSE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9	26
Date of minimum: 2/22/2003					27
Total KWH used for pumping for the year				142,047	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1	2	47	30	324,000	Yes	1
WELL #2	3	51	30	168,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BLANK	BLANK	5
Year Installed	1968	1938	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	200	160	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	9
Year Installed	1964	1939	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	20	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons (actual)	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0215		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,881	0	0	0	2,881	1
M	D	6.000	31,463	235	0	0	31,698	2
M	D	8.000	16,751	0	0	0	16,751	3
Total Within Municipality			51,095	235	0	0	51,330	
Total Utility			51,095	235	0	0	51,330	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	309	6	0	0	315		1
M	0.750	18	0	0	0	18		2
M	1.000	32	0	0	0	32		3
M	1.250	1	0	0	0	1		4
M	1.500	6	1	0	0	7		5
M	2.000	6	0	0	0	6		6
Total Utility		372	7	0	0	379	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	374	16	0	6	396	10	1
1.000	8	0	0	0	8	0	2
1.250	1	0	0	0	1	0	3
1.500	8	1	0	1	10	1	4
2.000	8	1	0	(1)	8	0	5
4.000	2	0	0	0	2	0	6
Total:	401	18	0	6	425	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	316	40	14	6	0	20	396	1
1.000	0	0	3	2	0	3	8	2
1.250	1	0	0	0	0	0	1	3
1.500	3	0	5	0	2	0	10	4
2.000	0	0	4	1	2	1	8	5
4.000	0	0	0	0	2	0	2	6
Total:	320	40	26	9	6	24	425	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	96	1			97	2
Total Fire Hydrants	96	1	0	0	97	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	97
Number of distribution system valves end of year:	97
Number of distribution valves operated during year:	97

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

taxes and depreciation are up due to new water treatment plant that went on line in 2003.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

The Village had a new treatment plant go on line during 2003. This caused additional expenses for power for pumping, and supplies & expense.

There was a decrease in expenses for chemicals, repairs and outside services. This was due to greater efficiency in the new plant and from general conditions that existed for the year.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

During the year, the Village put in service a new treatment plant. At the end of 2002, this project was still listed as construction in progress. Information currently available from the main contractor is not sufficient to adequately classify the dollar amounts for equipment and what was structure.

For the time being, it has been split 50-50. The contractor will be contacted to see if he can provide a better breakdown than currently exists from his invoice alone. Adjustments will then be made on the 2004 report.

All adjustments in column F are for the allocation to plant from contributed capital.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

All adjustments are for the allocation of plant from the historical plant accounts into the new split off of plant financed from contributions and plant financed by Utility or municipality.

Water Mains (Page W-17)

General footnotes

financing was done by the Utility

Water Services (Page W-18)

General footnotes

financing was done by the Utility

Meters (Page W-19)

Explain all reported adjustments.

adjustments are to physical inventory count
